

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 05/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEER ISLE-STONINGTON CSD

2011-12

913 - 076

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	141	79	220	162	382
10	ATTENDING PUPILS (OCTOBER 2010)	137	60	197	155	352
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	139.0	69.5	208.5 (57%)	158.5 (43%)	367.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	8.2 (17:1)	4.3 (16:1)	10.6 (15:1)	=	23.1	/	37.8	=	.61	X	1958,537	=	680,984	513,724
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.6 (250:1)	=	1.2	/	2.8	=	.43	X	123,113	=	30,175	22,764
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	2.0	=	.25	X	118,071	=	16,825	12,693
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50	X	44,863	=	12,786	9,646
E.	EDUCATION TECHS	1.4 (100:1)	0.7 (100:1)	0.6 (250:1)	=	2.7	/	2.2	=	1.23	X	36,114	=	25,319	19,101
F.	LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.7	/	0.0	=	.70	X	0	=	5,648	4,261
G.	CLERICAL	0.7 (200:1)	0.3 (200:1)	0.8 (200:1)	=	1.8	/	4.7	=	.38	X	136,180	=	29,496	22,252
H.	SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.5 (315:1)	=	1.2	/	2.2	=	.55	X	158,723	=	49,760	37,538

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,715	5,865
B.	Supplies and Equipment	342	473		71,307	74,971
C.	Professional Development	58	58		12,093	9,193
D.	Instructional Leadership Support	24	24		5,004	3,804
E.	Co- and Extra-Curricular Student	34	113		7,089	17,911
F.	System Administration/Support	218	218		45,453	34,553
G.	Operations & Maintenance	1,002	1,191		208,917	188,774

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	140,746	106,177
B.	Education & Library Technicians	36.00%	11,148	8,410
C.	Clerical	29.00%	8,554	6,453
D.	School Administrators	14.00%	6,966	5,255

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-51,306	-38,706
16	Adjustment for Title I Revenues	-42,318	-31,924

17	TOTALS	1282,359	1032,713
18	E.P.S. RATES	6,150	6,516

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	238.0	140.0	378.0		
	OCTOBER 2008	225.0	136.0	361.0		
	APRIL 2009	227.0	128.0	355.0		
	OCTOBER 2009	214.0	134.0	348.0		
	APRIL 2010	217.0	131.0	348.0		
	OCTOBER 2010	197.0	127.0	324.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	207.0 +	12.66	X	6,150.00	= 1,350,909.00
	9-12 PUPILS	129.0 +	3.66	X	6,516.00	= 864,412.56
	ADULT EDUC. COURSES AT .1	0.8		X	6,516.00	= 5,212.80
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,150.00	= 2,306.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,516.00	= 1,629.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4569	94.6	X .15	X	6,150.00	= 87,268.50
	9-12 DISADVANTAGED @ .4569	58.9	X .15	X	6,516.00	= 57,568.86
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,150.00	= 4,305.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,516.00	= 4,561.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	207.0		X	43.00	= 8,901.00
	9-12 STUDENT ASSESSMENT	129.0		X	43.00	= 5,547.00
	K-8 TECHNOLOGY RESOURCES	207.0		X	97.00	= 20,079.00
	9-12 TECHNOLOGY RESOURCES	129.0		X	293.00	= 37,797.00
	K-2 PUPILS	72.5	X .10	X	6,150.00	= 44,587.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 84,228.06
	OPERATING ALLOCATION					2,579,312.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,501,933.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,501,933.34

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					737,211.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	98,973.43	X	101.60%	=	100,557.00
35	TRANSPORTATION - EPS ALLOCATION					215,918.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,053,686.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,555,619.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	DEER ISLE-STON CSD			
	11/01/11 K-8 ELEM SCH-NEW	334,939.00	90,730.35	425,669.35
	05/01/12 K-8 ELEM SCH-NEW	0.00	95,683.70	95,683.70
42	TOTAL PRINCIPAL & INTEREST	334,939.00	186,414.05	521,353.05
43	APPROVED LEASES FOR 2010-11 - DEER ISLE-STONINGTON CSD			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - DEER ISLE-STONINGTON CSD			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - DEER ISLE-STONINGTON CSD			0.00
47	TOTAL DEBT SERVICE ALLOCATION			521,353.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,076,972.40

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
DEER ISLE	234.5	70.00%	2,853,880.68		0.00		2,853,880.68		
STONINGTON	100.5	30.00%	1,223,091.72		0.00		1,223,091.72		
TOTAL		335.0					4,076,972.40		
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			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
DEER ISLE			573,550,000	7.500	4,301,625.00		2,853,880.68	2,853,880.68	70.00%
STONINGTON			332,550,000	7.500	2,494,125.00		1,223,091.72	1,223,091.72	30.00%
TOTAL			906,100,000		6,795,750.00		4,076,972.40	4,076,972.40	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION							81,539.45		4.50M
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.							42,010.78		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT							4,076,972.40	100.00%	4.50M
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					4,076,972.40	4,076,972.40	0.00	
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2						258,584.05-	258,584.05	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50						110,581.65-	110,581.65	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					4,076,972.40	3,707,806.70	369,165.70	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59E	LESS MAINECARE SEED							809.62	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							368,356.08	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 90.96% STATE SHARE % = 9.04%								

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FYI: 100% E.P.S. TOTAL ALLOCATION

4,154,351.79

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***** WARRANT ARTICLE *****				
TOTAL LOCAL				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS

DEER ISLE	2,853,880.68	2,595,464.69	70.00%	4.53
STONINGTON	1,223,091.72	1,112,342.01	30.00%	3.34
TOTAL	4,076,972.40	3,707,806.70	100.00%	4.09